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NOTIFICATION.

No. L. 14386—MI. 152-52-18, dated Bangalore, 24th November 1952.

In exercise of the powers conferred by Section 48 (1) (K) of the Mysore Town Municipalities Act, 1951 (Mysore Act No. XXII of 1951), the Government of Mysore are pleased to make the following MODEL BYE-LAWS.

Mysore Town Municipalities Octroi Bye-Laws.

1. The Octroi limits for the purposes of collecting octroi shall be the Municipal limits.

2. No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads specified in the schedule (to be specified by each Municipal Council) or by the railway.

3. (*a*) The octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads as well as the cross roads specified in the schedule, the bonded warehouse and the railway station. And every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. All officials of the Octroi Department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under Section 85 of the Town Municipalities Act, 1931.

(*b*) All persons driving vehicles shall stop them at the Octroi posts when entering the Town Municipal limits (whenever required to do so by the octroi staff) for the purposes of examining and searching articles liable to octroi.

(*c*) Breach of clause (*b*) of this bye-law shall render the offender liable on conviction to a fine not exceeding rupees fifty.

4. A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

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GRANT OF LICENSES FOR THE SALE OF CERTAIN ARTICLES.

5. The conditions on or subject to which licenses for sale of articles liable to octroi may be granted shall be as follows :—

OCTROI LICENSE OF WHOLESALE DEALERS.

(1) That the license shall be in force only till the 31st March 19.... and that it shall be shown to any octroi officer when he shall lawfully call for the same.

(2) That due written notice of the despatch of all consignment of..... ..... to the licensee's address and probable date of arrival within Municipal limits be given to the officer in charge of the Town Bonded Warehouses, that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M. and by any of the public high roads and cross roads described in the schedule or by railway, and that the parties in charge report themselves to the first ookad reached within Municipal limits, a peon from which will accompany the consignment to the Bonded Warehouse and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the officer in charge of the Town Bonded Warehouse.

(3) That all Octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A.M. or by any other than the public roads described in the said schedule or by the railway, will be considered as contraband and treated accordingly.

(4) That the article subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

(5) That when by the license the licensee is authorised to vend (goods to be specified by the Municipality) in any form, an account in the accompanying form shall be kept by the licensee of all stock of (goods to be specified by the Municipality) imported and disposed of either by sale within the Town or exported beyond the Municipal limits and that such account shall be open to the inspection of any Octroi officer above the grade of a peon and shall be submitted to the officer in charge of the Bonded Warehouse on the 15th of every month for verification.

(6) That no dutiable articles intended for consumption in the Town of.....shall, under any circumstances, be allowed to be deposited by the licensee in any of the villages immediately beyond Municipal limits.

(7) That the license shall not be transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

(8) That the licensee shall deposit Rs. 100 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the license.

OCTROI LICENSE BY RETAIL DEALERS.

6. (1) That the premises of the licensee may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws.

(2) That in respect of all.....in the said premises whether purchased or sold by the licensee the octroi duty shall have been paid and the.....shall have been purchased at the Bonded Warehouse or from a duly licensed wholesale dealer.

(3) That no.....shall be stored or sold in any other place than licensed premises and any.....found in an unlicensed premises is liable to be contraband and dealt with accordingly.

(4) That the license shall be in force only for 12 months namely from 1st April 19.... to 31st March 19.... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(5) That the license shall not be transferred by sale gifts, mortgage or otherwise and that no persons except such as are named in the license shall have the power to act under it.

(6) The licensee shall within fifteen days from the date of issue of the license to have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English :—

Number of license.....

Name.....

License to sell.....

(7) That the licensee shall deposit Rs. 10 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the license.

(8) That the license shall be liable to suspension or forfeiture for breach of any of the conditions of the octroi bye-laws.

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Refunds.

7. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import :—

(i) on timber imported and re-exported in log within six months from the date on which octroi was levied ;

(ii) on piece-goods within three months from the date on which octroi was levied ;

(iii) all other articles within one month from the date on which octroi was levied :

Provided that no refund shall be granted of any sum less than one rupee.

8. Any person claiming refund under the above bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same, before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

9. Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Octroi Office on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

10. The officer in charge of the Octroi Office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the Form annexed.

11. All goods exported under such pass and also all goods exported under free export pass under Rule No. 13 of the Octroi Rules shall be produced by the exporter at the octroi post of exit.

12. The octroi subordinate in charge of the post of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

13. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified

on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior, are received.

14. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the reverse of the form and also on the coupon, the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

15. In all cases in which refunds are claimed the triplicate pass duly endorsed, as provided by bye-laws 13 and 14 respectively must be produced at the Central Octroi Office by the person keeping the refund and if after due check the officer in charge is satisfied that a refund of octroi covered by such passes is duly payable, he shall forthwith pay the same to the person presenting the triplicate pass.

16. Every Importer of dutiable articles, shall, if called upon by a requisition in writing signed by the President within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise.

17. Any person importing or exporting dutiable articles who infringes the above bye-laws shall be liable to a fine not exceeding 50 rupees.

Municipality of.....

Form of application for refund of octroi on goods exported from the Municipality.

Description of goods	To be filled up by the Exporter									To be filled up by verifying officer					Coupon
	Quantity, Number and value	Name of exporter with address in full	Name of person presenting this application with address in full	Place to which goods are exported	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported	Means of conveyance	Particulars of packages, *e.g.*, No. of bags, baskets, etc.	Deduction to be made from the quantity, number or value of goods	Why deducted	Net quantity, value or number	Rate of octroi	Amount of refund	Application No.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to..... who is my authorised agent.

Signature of exporter or his authorised representative.

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Endorsement by verifying officer:

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15.

I have this day..... at..... a.m./p.m. satisfied myself that they agree with the details of the application.

Signature of verifying officer.

ENDORSEMENT BY THE MUTSADDI AT THE OOKAD OF EXPORT.

I certify that the goods numbering/weighing.....mentioned in this application passed out of the Municipal limits in my presence on.....at.....

Signature of Mutsaddi at Export Ookad.

(Counterfoil).

(Counterfoil) Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on.....at.....

Signature of Mutsaddi at Export Ookad.

REPORT OF REFUND CLERK.

Checked and agreed with the Refund Ledger (the Exporter has produced Railway Receipt No.....in proof of export).

Signature of Refund Clerk.

ORDER OF DISBURSING OFFICER.

Pay Rs. a. p.

Date..... *Signature.*

PAYEE'S ACKNOWLEDGMENT.

I acknowledge receipt of the amount entered in the payment order, namely, Rs. a. p.

Dated..... *Signature of payee.*

By Order of His Highness the Maharaja,

A. S. KHALEEL,

Secretary to Government,
Local Self-Government Department.